

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:		:	Chapter 11
		:	
ONEIDA LTD.,		:	Case No. 06 – 10489 (ALG)
		:	
Reorganized Debtor.		:	
-----X		X	
		:	
ONEIDA LTD.,		:	
		:	
Plaintiff,		:	
		:	
- against -		:	Adv. Proc. No. 06 – 01920
		:	
PENSION BENEFIT GUARANTY CORPORATION,		:	
		:	
Defendant.		:	
-----X		X	

**APPELLEE ONEIDA LTD.’S COUNTERSTATEMENT OF
ISSUE ON APPEAL AND DESIGNATION OF ADDITIONAL ITEMS
TO BE INCLUDED IN RECORD ON APPEAL**

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, Oneida Ltd. (“Oneida”), plaintiff in the above-captioned adversary proceeding and appellee in this appeal, by and through its counsel, respectfully submits this counterstatement of the issue on appeal and designation of additional items to be included in the record on appeal, in connection with the Notice of Appeal filed by defendant Pension Benefit Guaranty Corporation (the “PBGC”) in the above-captioned adversary proceeding on March 28, 2008 (Docket No. 45), and the Statement of Issue on Appeal and Designation of Record for Appeal filed by the PBGC on April 7, 2008 (Docket No. 46).

Counterstatement of Issue on Appeal

Whether the bankruptcy court correctly held that the termination premiums incurred by Oneida under Section 4006(a)(7) of the Employee Retirement Income Security Act of 1974 as a result of Oneida's distress termination in bankruptcy of a prepetition pension plan were prepetition unsecured "claims" (as defined in Section 101(5) of title 11 of the United States Code) against Oneida's chapter 11 bankruptcy estate that were discharged pursuant to Oneida's confirmed plan of reorganization.

Designation of Additional Items to Be Included in Record

The following additional items are to be included in the record on appeal.¹ Unless otherwise specified, docket numbers refer to items filed in Oneida Ltd. v. Pension Benefit Guaranty Corp. (In re Oneida Ltd.), Adversary Proceeding No. 06-01920.

Designation No.²	Docket Date	Docket No.	Description
43	01/10/2007	12	So Ordered Stipulation and Order to Stay Adversary Proceeding Pending the Resolution of the Withdrawal of Reference Motion approved by this Court on January 10, 2007

¹ Unless the context indicates otherwise, designated items include all attachments and exhibits.

² Numbering of the designated items is continued from the PBGC's Statement of Issue on Appeal and Designation of Record on Appeal.

Designation No.²	Docket Date	Docket No.	Description
44	10/05/2007	25, Attachment 8	Agreement, dated October 30, 2006, by and between Oneida and the PBGC, attached as Exhibit H to the Declaration of Michael H. Torkin in Support of Plaintiff Oneida Ltd.'s Motion for Summary Judgment
45	10/05/2007	25, Attachment 9	Escrow Agreement, dated November 13, 2006, by and among Oneida, the PBGC and JPMorgan Chase Bank, N.A., as escrow agent, attached as Exhibit I to the Declaration of Michael H. Torkin in Support of Plaintiff Oneida Ltd.'s Motion for Summary Judgment
46	05/04/2006	211, Attachment 2 Case No. 06-10489, Bankr. S.D.N.Y.	Settlement Agreement, dated May 3, 2006, attached as Exhibit A to the Motion of Debtors for Order Pursuant to 11 U.S.C. §363(b) and Rule 9019 of the Federal Rules of Bankruptcy Procedure Authorizing the Debtors to Enter Into and Perform Under a Settlement Agreement with the Creditors' Committee and the Pension Benefit Guaranty Corporation
47	10/31/2006	462 Case No. 06-10489, Bankr. S.D.N.Y.	Transcript of Fee Application Hearing and Motions Before the Honorable Allan L. Gropper United States Bankruptcy Judge, dated October 26, 2006

Designation No.²	Docket Date	Docket No.	Description
48	01/19/2007	9 Case No. 06-15323, S.D.N.Y.	Memorandum of Law of Plaintiff Oneida Ltd. in Opposition to Defendant Pension Benefit Guaranty Corporation's Motion for Withdrawal of the Reference Under 28 U.S.C. § 157(d)
49	01/19/2007	10 Case No. 06-15323, S.D.N.Y.	Declaration of Catherine H. Suttmeier in Support of the Memorandum of Law of Plaintiff Oneida Ltd. in Opposition to Defendant Pension Benefit Guaranty Corporation's Motion for Withdrawal of the Reference Under 28 U.S.C. § 157(d)
50	01/19/2007	11 Case No. 06-15323, S.D.N.Y.	Declaration of Michael H. Torkin in Support of the Memorandum of Law of Plaintiff Oneida Ltd. in Opposition to Defendant Pension Benefit Guaranty Corporation's Motion for Withdrawal of the Reference Under 28 U.S.C. § 157(d)
51	03/27/07	17 Case No. 06-15323, S.D.N.Y.	Transcript of proceedings held on March 13, 2007 before Judge Miriam Goldman Cedarbaum
52	03/30/2007	18 Case No. 06-15323, S.D.N.Y.	Supplemental Memorandum of Law of Plaintiff Oneida Ltd. in Opposition to Defendant Pension Benefit Guaranty Corporation's Motion for Withdrawal of the Reference Under 28 U.S.C. § 157(d)

Designation No. ²	Docket Date	Docket No.	Description
53	04/16/08	47	Transcript of proceedings held on November 14, 2007 before Judge Allan L. Gropper

Dated: New York, New York
April 17, 2008

SHEARMAN & STERLING LLP

By: /s/ William J.F. Roll, III
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